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**UNITED STATES DISTRICT COURT**  
**District of Minnesota**

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Mayo Clinic,

**JUDGMENT IN A CIVIL CASE**

Plaintiff,

v.

Case Number: 16-cv-3113 ECT/ECW

United States of America,

Defendant.

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☐ **Jury Verdict.** This action came before the Court for a trial by jury. The issues have been tried and the jury has rendered its verdict.

☒ **Decision by Court.** This action came to trial or hearing before the Court. The issues have been tried or heard and a decision has been rendered.

IT IS ORDERED AND ADJUDGED THAT:

1. Judgment shall be entered in favor of Plaintiff Mayo Clinic, with prejudice and on the merits, on its claims that it does not owe taxes on certain debt-financed income it received in years 2003, 2005–2007, and 2010–2012 because it is an “educational organization” under 26 U.S.C. § 170(b)(1)(A)(ii).

2. Defendant United States shall pay Plaintiff Mayo Clinic \$11,501,621 together with statutory interest.

3. Defendant United States’ motion in limine to exclude Melvin Hurley as an expert witness [ECF No. 261] is **DENIED**.

4. Defendant United States’ motion in limine to exclude evidence of IRS procedures, analyses, and conclusions [ECF No. 263] is **DENIED** to the extent evidence

that was the subject of this motion was admitted at trial and relied on in these Findings of Fact and Conclusions of Law.

5. Defendant United States' motion in limine to prevent Mayo from offering the testimony of an undisclosed records custodian [ECF No. 264] is **DENIED** as moot.

6. Defendant United States' objection to Plaintiff Mayo Clinic's designation of deposition testimony of Mayo's Rule 30(b)(6) designee Christie Lohkamp [ECF No. 268] is **DENIED** to the extent that the Rule 30(b)(6) testimony of Ms. Lohkamp was considered or relied upon in these Findings of Fact and Conclusions of Law.

Date: 12/9/2022

KATE M. FOGARTY, CLERK

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